IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 28TH NOVEMBER 2007 / 7TH AGRAHAYANA 1929

WP(C).No. 34768 of 2007(L)

PETITIONER:

M/S.ENCHAKAL TRADE LINKS,
ENCHAKAL AIRPORT ROAD
THIRUVANANTHAPURAM 695 008
REP. BY ITS PARTNER,SMT.S. MAYA DEVI.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER
AUDIT ASSESSMENT, COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE INSPECTING ASSISTANT COMMISSONER
(RR) THIRUVANANTHAPURAM.

BY G.P.SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P.(C) No. 34768 of 2007

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Dated this the 28th day of November, 2007

JUDGMENT

Revenue recovery proceedings have been initiated against the petitioner by Ext.P3 notice. It is submitted that this was for the reason that the petitioner could not furnish security for 50% of the disputed tax to the satisfaction of the assessing authority pursuant to Ext.P2 order of the appellate authority. The petitioner submits that being a registered dealer it is paying monthly tax regularly and therefore it should be relieved of the requirement of furnishing security. I am not inclined to interfere with the order of the appellate authority for that reason. In the circumstances of this particular case all that is needed is to give some time to the petitioner to furnish security as ordered by the appellate authority in Ext.P2 order.

2. Therefore, I direct that the petitioner shall comply with Ext.P2 by furnishing security as ordered by the appellate authority within one month from today. It is also directed that in the meanwhile, further proceedings pursuant to Ext.P3 notice shall be deferred. It is clarified that if it is not possible to furnish security as above, it will be open to the petitioner to

furnish bank guarantee for the amount ordered by the appellate authority to the satisfaction of the assessing authority.

The writ petition is disposed of as above.

Antony Dominic,
Judge.

mn.